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Financial Administration

Fiscal Year 2003 Yearend Instructions

This circular expires 1 November 2003.

For the CG, USAREUR/7A:

MICHAEL L. DODSON
Lieutenant General, USA
Deputy Commanding General/
Chief of Staff

Official:



GARY C. MILLER
Regional Chief Information
Officer - Europe

Summary. This circular establishes procedures for fiscal year 2003 yearend closeout activities in USAREUR and the United States Army Installation Management Agency, Europe Region Office (IMA-Europe). Paragraphs 8, 12, 15, and 16 establish several reporting requirements with suspense dates.

Applicability. This circular applies to USAREUR major subordinate and tenant commands (AE Reg 10-5, app A), IMA-Europe, and direct reporting activities.

Forms. AE and higher-level forms are available through the Army in Europe Publishing System (AEPUBS).

Records Management. Records created as a result of processes prescribed by this circular must be identified, maintained, and disposed of according to AR 25-400-2. File numbers and descriptions are available on the Army Records Information Management System website at <https://www.arims.army.mil>.

Suggested Improvements. The proponent of this circular is the Staff Finance and Accounting Officer (SFAO), USAREUR (AEAFPC-PA, DSN 379-7770/6122). Users may suggest improvements to this circular by sending DA Form 2028 to the USAREUR SFAO (AEAFPC-PA), Unit 29001, APO AE 09007-9001.

Distribution. C (AEPUBS).

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Glossary

1. PURPOSE

This circular establishes procedures for fiscal year (FY) 2003 yearend close (YEC) activities in USAREUR and in the United States Army Installation Management Agency, Europe Region Office (IMA-Europe).

2. REFERENCES

a. Publications.

- (1) DOD 7000.14-R, volume 4, Accounting Policy and Procedures.
- (2) Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN) Regulation 37-1, Finance and Accounting Policy Implementation (<https://dfas4dod.dfas.mil/centers/dfasin/library/ar37-1>).
- (3) AR 25-400-2, The Army Records Information Management System (ARIMS).
- (4) Common Table of Allowances (CTA) 50-909, Field and Garrison Furnishings and Equipment.
- (5) AE Regulation 10-5, HQ USAREUR/7A Organization and Responsibilities.

b. Forms.

- (1) SF 1081, Voucher and Schedule of Withdrawals and Credits.
- (2) DD Form 2406, Miscellaneous Obligation Document.
- (3) DA Form 2028, Recommended Changes to Publications and Blank Forms.

3. EXPLANATION OF ABBREVIATIONS

The glossary defines abbreviations.

4. POLICY

a. Only HQDA, DFAS-IN, HQ USAREUR/7A, and IMA-Europe may authorize deviations from yearend procedures in this circular.

b. Army in Europe YEC operations will be coordinated by the USAREUR G8; the Principal Assistant Responsible for Contracting (PARC), USAREUR; the 266th Finance Command (266th FINCOM); DFAS-IN; IMA-Europe; and resource managers at all levels.

c. The USAREUR G8 is responsible for USAREUR resource management and fund control. The USAREUR G8 will establish and lead a YEC team to coordinate and ensure the efficient use of yearend resources. The team will consist of representatives of the USAREUR G8, the PARC, the 266th FINCOM, and the IMA-Europe. This team will provide guidance and direction for all YEC activities and make adjustments to schedules, timelines, and requirements as necessary.

5. YEAREND REPORTS

a. Data Element Management Accounting Reports (DELMARs). The following DELMARs will be due to DFAS-IN:

(1) Requirement control symbol (RCS) CSCFA-302 report (Accelerated Reporting of Receipt and Outlay (Expenditures) Data).

(2) RCS CSCFA-304 reports (Fiscal Station Accounting/Clearance Report).

(3) RCS TREAS-1061 reports (Statement of Interfund Transactions).

b. Certified Status Reports. The CSCFA-112 (R4) report (Status of Reimbursements) and CSCFA-218 report (Status of Approved Resources) must be completed. The Defense Finance and Accounting Service-Europe (DFAS-EU) will coordinate specific certification dates and times with each allotment holder.

c. Other Reports. The following reports must be sent to the Chief, Operating Agency Support Division, DFAS-IN:

(1) RCS 1179-TD-AN report (Statement of Financial Condition and Schedules).

(2) RCS CSCFA-239 report (International Balances of Payments (Reimbursements and Collections)).

6. SCHEDULES

a. Disbursing Operations.

(1) The DFAS-EU will establish the last date for processing disbursements and collections based on DELMAR requirements and the requirement to process daily business through the Standard Financial System (STANFINS). Nonintegrated finance offices must send scheduled documents through the servicing integrated finance and accounting office (FAO).

(2) All FY 98 1-year appropriations (also applicable to some multiyear appropriations (for example, FY 6, appropriation 2035)) will be closed. Appropriate documentation must be kept for any transaction that closed with an unliquidated obligation (ULO) balance. Payments for invoices received after obligations are canceled will be made from current-year funds after obtaining approvals from the appropriate USAREUR G8, IMA-Europe, or HQDA office.

b. Obligations.

(1) FY 03 ends 30 September 2003. The DFAS-EU will allow obligations and obligation adjustments to be processed through 0100, 1 October 2003. The Data Processing Installation, Europe, will give highest priority to financial yearend processing to meet processing and reporting deadlines.

(2) The cutoff date for transactions by others (TBOs) and for final adjustments will be provided by DFAS-EU.

(3) The cutoff date for cost transfers between commands using SF 1081 will be provided by DFAS-EU.

(4) Use of the Government purchase card (GPC) is authorized through 30 September 2003. Fund holders will ensure miscellaneous obligation documents (MODs) are obligated by 1 September 2003. MODs will cover purchases made from the beginning of the last Customer Automation Reporting Environment (CARE) electronic data interface (EDI) billing cycle through 30 September 2003.

(5) The cutoff date for STANFINS Re-design 1 (SRD1) disbursement bridge will be announced later.

c. Other Systems. The following are established for processing financial transactions from other systems, agencies, procedures, and appropriations through the STANFINS:

(1) Defense Civilian Payroll System. The final FY 03 Defense Civilian Payroll System files in FY 03 will provide actual data and accrual data. These files must be ready for processing when required.

(2) USAFE Contracting Squadron. Army activities receiving contracting support from the USAFE Contracting Squadron will submit purchase request and commitment documents according to the instructions published by the USAFE Contracting Squadron. The POCs are as follows:

- (a) Supervisor: Ms. Seufert, DSN 489-8436.
- (b) Deputy: Ms. Bauch, DSN 489-7827.
- (b) Supplies and Services: Mr. Mueller, DSN 489-7883.
- (c) Construction: MSgt Dugan, DSN 489-6615.

(3) United States Army Contracting Command, Europe (USACCE), Contracting Offices. USACCE contracting offices will remain operational until all supported commands report closure to the USAREUR G8. The POC is Mr. Yasi, DSN 375-8705.

(4) Army Family Housing (AFH) and Unaccompanied Personnel Housing (UPH) Furniture and Equipment, and Food-Service Equipment. The Director, Engineer Service Center (ESC), IMA-Europe, will receive requisitions for AFH and UPH furniture and equipment and for food-service equipment according to CTA 50-909. Although specific cutoff dates have not been established, requests will be submitted to the ESC for funding and processing before the FY ends. The POCs are Mr. Bush, DSN 343-7885, and Ms. Chudzicki, DSN 343-6231.

7. GENERAL YEAREND BUYING GUIDELINES AND CONTROLS

a. Contracts and orders for goods, supplies, and services must comply with the criteria for bona fide needs (DFAS-IN Reg 37-1).

NOTE: Twelve-month severable services that cross FYs may be fully funded in the FY the contract is awarded.

b. Public funds may be used only for necessary program purposes; they will not be obligated solely to spend funds before they lapse. USAREUR and IMA-Europe fund holders--

(1) Are not authorized to spend funds on local unfunded requirements (UFRs). Available yearend funds will be applied to the master integrated priority list (MIPL) for mission UFRs and the IMA-Europe UFR List for base operations (BASOPS) UFRs. The MIPL is a consolidated list of mission UFRs prioritized by their relative importance to USAREUR. The IMA-Europe UFR List is a list of BASOPS UFRs prioritized by the Region Director, IMA-Europe, in coordination with area support group (ASG) commanders.

(2) Will review requirements continually.

(3) Will report excess mission funds (savings) to the USAREUR G8 (AEAGF-PB-BE, DSN 370-6363/8235 or civilian 06221-57-6363/8235).

(a) USAREUR major subordinate command and HQ USAREUR/7A staff office resource management officers will report excess BASOPS funds (savings) to the USAREUR G8 (AEAGF-PB-BE, DSN 370-6363/8235 or civilian 06221-57-6363/8235).

(b) ASGs and the ESC will report excess BASOPS funds (savings) to the appropriate command analyst at the IMA-Europe (SFIM-EU-RM-BI, DSN 370-8507/7546 or civilian 06221-57-8507/7546). IMA-Europe will report excess BASOPS and sustainment, restoration, and modernization (SRM) funds to the appropriate command analyst (DSN 370-6363/8235 or civilian 06221-57-6363/8235) for turn-in to HQDA.

c. To reduce wasteful practices from hurried or unnecessary yearend procurements, resource managers will closely control purchases made in the last quarter and ensure they are consistent with USAREUR and IMA-Europe BASOPS and USAREUR mission-funding targets.

d. Purchase requests initiated in the fourth quarter for award during the current FY (other than those required to execute USAREUR-approved MIPL items or IMA-Europe BASOPS UFR List items) generally should be limited to the following:

- (1) Simplified purchases under \$100,000.
- (2) Emergency requirements.
- (3) Items available on General Services Administration (GSA) schedules.
- (4) Indefinite delivery type (IDT) contracts for which delivery orders can be placed.

e. Requests for orders for equipment, material, services, or supplies will not exceed approved program objectives. The following actions must be controlled, evaluated, and justified:

(1) Acquiring additional equipment, services, or supplies not in the original acquisition request with funds that otherwise would lapse.

(2) Purchasing items or services not in the original acquisition request with funds negotiated from the contractor's proposals or other excess funds.

(3) Exercising options or orders against basic ordering agreements or requirement contracts.

(4) Adding funds to Government-owned, contractor-operated; Federal Contract Research Center; Federal Funded Research and Development Center; or other, similar ongoing contracts with a Federal organization.

f. Funds obligated to cover unpriced items (for example, spare parts) will not exceed the current estimate based on the need for those items. In addition, funds obligated that exceed the original acquisition request must be clearly justified.

g. Funds will not be obligated for requirement or task contracts that exceed projected needs based on previous use.

h. Purchase documents for administrative supplies or services (for example, office furniture, supplies, renovation) will not be submitted unless they were planned or are needed to meet an emergency.

i. Purchases by or orders from central procurement offices (for example, GSA, Defense Logistics Agency) or from the Federal Supply Schedule will not exceed current use factors and optimal inventory levels.

j. Acquisitions will not be divided to fall under the simplified purchase procedures.

k. Requirements for customer, contracting, commerce (3C) contracts will continue to be accepted as UFRs if they include the statement: "This requirement is included or provided for in the financial plan for FY _____. This statement is not a commitment of funds."

8. YEAREND BUDGETARY REPORTING AND FUND CONTROL

a. USAREUR and IMA-Europe commands and organizations (including ASGs) will report obligations and limitations to USAREUR G8 and IMA-Europe command analysts by e-mail using the "flash report" format. (This format will be sent by e-mail to commands and organizations by 15 August 2003). Flash reports are immediate, interim reports. Weekly and daily reports will be submitted at 1200 on the dates specified below:

(1) Weekly reports for FY 03 on 5 and 12 September 2003; for FYs 99 through 02 on 10 and 18 September 2003; and for FY 98 on 5 and 12 September 2003. A final report covering FYs 98 through 03 will be due 26 September 2003. These reports must show current STANFINS obligations and in-transit commitments.

(2) Daily reports for the current year are due by 1200 beginning 22 September 2003. Daily reports will give the best estimate by applying known adjustments to the latest STANFINS run. Known adjustments are entries submitted that will be recorded in the next STANFINS cycle. Current-year reports are due 1200 and 2400 on 30 September 2003. On final closure, all USAREUR and IMA-Europe fund holders will provide their final unobligated balance to the USAREUR G8 (AEAGF-PB-BE) by telephone (DSN 370-6363/8235).

b. Program directors will distribute funds that were withheld by 15 August 2003; no more program director funding-allowance documents (FADs) will be processed after that date. The USAREUR G8 (AEAGF-PB) will assume total mission-fund control of all USAREUR commands on 18 August 2003.

c. IMA-Europe, in close coordination with the USAREUR G8, will assume total control of BASOPS funds by 18 August 2003.

d. USAREUR and IMA-Europe fund holders will close out Operation and Maintenance, Army (OMA), minor programs (BA3 and BA4) and other appropriations by 22 September 2003. OMA BA1, Reserve Personnel, Army (RPA), and Operations and Maintenance, Army Reserve (OMAR), appropriations for the 7th Army Reserve Command and AFH will be the only appropriations active after this date. Commands must start "scrubbing" these programs on receipt of this circular and identify excess funds as soon as possible for possible withdrawal and cross-leveling.

e. Final USAREUR supply system (Standard Army Retail Supply System (SARSS)) financial interface files will be posted to FY 03 accounting records. STANFINS will show final supply financial data. During this period, supply reconciliation and price updates will be posted. Catalog updates will be synchronized between SARSS and CCSS (Commodity Command Standard System). The current HQDA (DASA-FO) and United States Army Material Command plan indicates that catalog updates will be completed after 30 September 2003. No MODs will be allowed to show anticipated upward-adjusted catalog price changes. The Army Budget Office is looking at this issue, and commands will be advised as soon as a determination is made.

f. USAREUR and IMA-Europe fund holders will report shortfalls only if they require funds to avoid an over-obligation. Funds that cannot be used effectively must be identified to the respective USAREUR G8 command analyst as excess as early as possible. Funds declared as excess will be withdrawn and applied toward the USAREUR-approved MIPL or the IMA-Europe BASOPS UFR List, or they will be returned to HQDA.

g. USAREUR and IMA-Europe fund holders will return excess limitation authority by 12 September 2003 for turn-in to HQDA. The USAREUR G8 or IMA-Europe will notify commands and organizations if the turn-in date changes.

h. USAREUR and IMA Europe fund holders must ensure that all BA45 funds are obligated and disbursed before YEC. BA11 and BA45 reprogramming actions must be submitted through normal channels to the USAREUR G8 (AEAGF-PB-MA at DSN 370-7351/6310 for BA45; or AEAGF-PB at DSN 370-6363/8235 for BA11) by 12 September 2003.

i. USAREUR and IMA-Europe fund holders will provide IMA-Europe (SFIM-EU-RM) and the USAREUR G8 (AEAGF-PB) the name, telephone and fax numbers, and e-mail address of their YEC POCs by 15 August 2003. These POCs should be available 24 hours a day from 22 September through 2 October 2003.

j. After-action reports with lessons learned must be sent to the USAREUR G8 (AEAGF-PB), Unit 29351, APO AE 09014-9351, by 10 October 2003.

k. The IMA-Europe POCs for OMA BASOPS and AFH can be reached at DSN 370-8507/7546.

l. The USAREUR G8 POCs for OMA funds can be reached at 370-6363/8235. For all other appropriations, contact Mr. Martin (DSN 370-7903) or the respective command analysts (DSN 370-6363/8235).

9. USAREUR GOALS

a. USAREUR and IMA-Europe fund holders will obligate their total available funding to within \$100.

b. USAREUR will close with less than \$1,000 unobligated.

10. USAREUR MIPL

The MIPL that will be approved by the June 2003 USAREUR Board of Directors will--

a. Represent the USAREUR midyear review (MYR) and YEC UFRs.

b. Be used to distribute available mission funds generated through USAREUR-fund-holder savings.

c. Not be updated again for YEC. Commands will be notified through YEC messages if additional information is required.

11. IMA-EUROPE BASOPS UFR LIST

The IMA-Europe BASOPS UFR List will be developed during the MYR. It will be used to distribute available BASOPS funds. ASGs will be notified if additional information is required.

12. PRIOR-YEAR FUNDS

a. USAREUR and IMA-Europe fund holders will submit their last flash report for the prior-year funds for FY 98 through FY 02 on 26 September 2003. The USAREUR G8 (AEAFG-PB-MA, DSN 370-7951/6310) will withdraw all available prior-year funds reported on flash reports. FY 98 balances will be reported to the pennies, other years to the nearest thousands.

b. USAREUR and IMA-Europe fund holders must take all necessary steps to close out prior-year funds before 26 September 2003. DFAS-EU will process no prior-year obligations (except for FY 98 transactions) after that date, except for TBO, transaction for others (TFO), negative unliquidated obligation (NULO) adjustments, and interfund prior-year transactions.

13. CERTIFICATION OF REPORTS

Certification of 30 September 2003 reports will attest to the existence of current, accurate, and legal obligation documents and will comply with DFAS-IN Regulation 37-1.

14. RECORDED OBLIGATIONS

USAREUR and IMA-Europe commands and organizations must ensure that recorded obligations are fully identifiable. DD Form 2406 must be used to provide specific information and to record the following legally obligated amounts:

a. Known obligations for which documents are expected but not on hand as of yearend. DFAS-IN Regulation 37-1 provides the information that must be included on the DD Form 2406.

b. Payroll obligations for compensation and awards that have accrued but have not been processed or paid.

15. PERCENT OF OBLIGATION

a. Not more than 20 percent of the amount appropriated for the current year will be obligated during the last 2 months of the FY. This limit is applicable at HQDA level for Military Personnel, Army (MPA) (AFH operation and maintenance (O&M)), Reserve Component O&M appropriations, and OMA funds.

b. USAREUR and IMA-Europe recipients of FADs will support the HQDA requirement to meet the 20-percent limit by recording valid and known obligations by 31 July 2003.

c. The goal for FY 03 is that USAREUR and IMA-Europe obligate 80 percent of OMA and AFH funds by 31 July 2003. The total obligations of USAREUR and IMA-Europe fund holders as of 30 June 2003 should exceed 75 percent of guidance.

16. STANDARD GENERAL LEDGER ACCOUNTING AND REPORTING

a. Maintenance of a valid or reconciled standard general ledger (SGL) continues to gain emphasis within DA and the Federal Government. Yearend procedures require statements that--

(1) A reconciliation has been performed to the fullest extent possible and material differences or adjustments have been noted on the SGL.

(2) Property values reported in the SGL fairly represent capitalized assets of the installation. Assets include property in the hands of tenants and contractors and assets provided by foreign governments under the Status of Forces Agreement.

(a) IMA-Europe will provide real property capital improvement data for SGL reporting to the DFAS-EU. IMA-Europe will also notify the DFAS-EU of material adjustments, if any, that occur during the month of September for inclusion in the SGL. The DFAS-EU will ensure capital improvement data is properly recorded in the SGL of STANFINS.

(b) ASG resource management offices will ensure capital equipment acquired or obligated in FYs 98 through 02 and costing \$250,000 or more is recorded in the SGL of STANFINS. DOD 7000.14-R, volume 4, paragraph 060103A1e, provides instructions for equipment acquired before FY 96. ASG resource management offices will prepare a journal voucher that describes and gives the dollar amount of any capital equipment not recorded in the STANFINS SGL to their supporting FAO. The FAO will provide guidance to the ASG resource management office for completing the journal voucher and will record journal voucher values in the SGL of STANFINS by 30 September 2003.

b. Fiscal stations will provide general ledger-certification statements according to DFAS-IN FY 03 yearend instructions.

c. The submission of a post-closing general ledger trial balance will be required for fiscal yearend reporting. Due dates will be provided in the DFAS-IN FY 03 yearend instructions.

17. DEFENSE FINANCE AND ACCOUNTING SERVICE AND HQDA INSTRUCTIONS

Instructions received from the Defense Finance and Accounting Service or HQDA after this circular is published will be published in consecutively numbered yearend messages as needed.

18. ADDITIONAL INSTRUCTIONS

Commanders at all levels may issue additional instructions to be used with this circular.

APPENDIX A
BUDGET CUTOFF DATES

Action	15 Aug	18 Aug	24 Aug	1 Sep	1200 5 Sep	1200 10 Sep	1200 12 Sep	1200 18 Sep	1200 22 Sep	1200 23 Sep	1200 4 Sep	1200 25 Sep	1200 26 Sep	1200 27 Sep	1200 28 Sep	1200 29 Sep	1200 30 Sep	2400 30 Sep
Report YEC POC to the USAREUR G8 and IMA-Europe	X																	
USAREUR and IMA-Europe program directors distribute funds withheld	X																	
USAREUR assumes total control of mission funds		X																
Return all excess FY 03 OMA limitation funds							X											
Reprogram BA11 and BA45 funds							X											
Close out OMA minor programs and other appropriations									X									
Submit daily current-year flash report									X	X	X	X	X	X	X	X	X	X
Submit weekly FY 03 flash report					X		X											
Submit prior-year flash report for FYs 99-02						X		X										
Submit weekly FY 98 flash report					X		X											
Submit final FY 98-02 flash report													X					
Obligate GPC MOD				X														
Submit supply request through SARSS				to be determined														
IMA-Europe assumes total control of current year OMA BASOPS funds		X																

GLOSSARY

3C	customer, contracting, commerce
266th FINCOM	266th Finance Command
AFH	Army family housing
ASG	area support group
BASOPS	base operations
CARE	Customer Automation Reporting Environment
CCSS	Commodity Command Standard System
CG, USAREUR/7A	Commanding General, United States Army, Europe, and Seventh Army
CTA	common table of allowances
DA	Department of the Army
DELMAR	data element management accounting report
DFAS-EU	Defense Finance and Accounting Service-Europe
DFAS-IN	Defense Finance and Accounting Service-Indianapolis Center
DOD	Department of Defense
e-mail	electronic mail
EDI	electronic data interface
ESC	Engineer Service Center, United States Army Installation Management Agency, Europe Region Office
FAD	funding-allowance document
FAO	finance and accounting office
FY	fiscal year
G8	Deputy Chief of Staff, G8, USAREUR
GPC	Government purchase card
GSA	General Services Administration
HQDA	Headquarters, Department of the Army
HQ USAREUR/7A	Headquarters, United States Army, Europe, and Seventh Army
IDT	indefinite delivery type
IMA-Europe	United States Army Installation Management Agency, Europe Region Office
MIPL	master integrated priority list
MOD	miscellaneous obligation document
MPA	Military Personnel, Army
MYR	midyear review
NULO	negative unliquidated obligation
O&M	operation and maintenance
OMA	Operation and Maintenance, Army
OMAR	Operations and Maintenance, Army Reserve
PARC	Principal Assistant Responsible for Contracting, USAREUR
POC	point of contact
RCS	requirement control symbol
RPA	Reserve Personnel, Army
SARSS	Standard Army Retail Supply System
SF	standard form
SFAO	Staff Finance and Accounting Officer, USAREUR
SGL	standard general ledger
SRD1	STANFINS Re-design 1
SRM	sustainment, restoration, and modernization
STANFINS	Standard Financial System
TBO	transaction by others
TFO	transaction for others
UFR	unfunded requirement
ULO	unliquidated obligation
UPH	unaccompanied personnel housing
USACCE	United States Army Contracting Command, Europe
USAFE	United States Air Forces in Europe
USAREUR	United States Army, Europe
YEC	yearend close